

Exhibit 2



IRS Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201007 02 2
00006756
BODC: LM

STEUBEN FOODS INCORPORATED
% JAMES M BANDOBLU JR
HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014



023542

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 258,378.00
Date claims received: July 26, 2019
Tax periods: July 31, 2010

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

We received your Form 1120X for the tax year ending July 31, 2010. We understand that your matter has been through the appeals process. As such, we decline to reconsider this matter. Your remedy, in any, lies elsewhere.

You can get any of the forms or publications you need from our website at www.irs.gov/formspubs or by calling 1-800-TAX-FORM (1-800-829-3676).

If you have questions, you can call us at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 1-877-777-4778.

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Oct. 02, 2019 LTR 916C 3
22-2407431 201007 02 2
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at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you in the spaces below.

Telephone number () _____ Hours _____

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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Department of the Treasury
Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038



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023542

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0243404177

BODCD-LM

Use for inquiries only

Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201007

INTERNAL REVENUE SERVICE
Cincinnati Service Center
CINCINNATI OH 45999-0038
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222407431 XT STEU 02 2 201007 670 000000000000



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BODCD-LM

Use for payments

Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201007

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**IRS**Department of the Treasury
Internal Revenue ServiceCincinnati Service Center
CINCINNATI OH 45999-0038In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201107 02 2
00006762
BODC: LMSTEUBEN FOODS INCORPORATED
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140 PEARL ST STE 100
BUFFALO NY 14202-4014

023541

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 117,177.00
Date claims received: July 26, 2019
Tax periods: July 31, 2011

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

We received your Form 1120X for the tax year ending July 31, 2011. We understand that your matter has been through the appeals process. As such, we decline to reconsider this matter. Your remedy, in any, lies elsewhere.

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0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201107 02 2
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at www.taxpayeradvocate.irs.gov/litcmap or IRS Publication 4134, Low Income Taxpayer Clinic List. This Publication is also available by calling the IRS toll-free at 1-800-829-3676 or visiting your local IRS office.

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Thank you for your cooperation.

Sincerely yours,

Susan M. O'Neill

Susan M. O'Neill, Operations Mgr.
Accounts Management Operations 2

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Internal Revenue Service
Cincinnati Service Center
CINCINNATI OH 45999-0038



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023541

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Use for inquiries only

Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201107

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Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201107

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Department of the Treasury
Internal Revenue Service

Cincinnati Service Center
CINCINNATI OH 45999-0038

In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201407 02 1
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BODC: LM

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BUFFALO NY 14202-4014

023540

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 88,730.00
Date claims received: July 26, 2019
Tax periods: July 31, 2014

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

You have not provided us any information to substantiate a change of the recently completed Income Tax Examination for the year ending July 31, 2014 that you agreed to. Additionally, IRC 6404(a) states that we cannot consider your request for audit reconsideration because there are no unpaid liabilities for the tax period shown above.

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22-2407431 201407 02 1
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Thank you for your cooperation.

Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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023540

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Letter Number: LTR0916C

Letter Date : 2019-10-02

Tax Period : 201407

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Letter Number: LTR0916C

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Tax Period : 201407

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**IRS**Department of the Treasury
Internal Revenue ServiceCincinnati Service Center
CINCINNATI OH 45999-0038In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201507 02 1
00006770
BODC: LMSTEUBEN FOODS INCORPORATED
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HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014

023539

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 65,292.00
Date claims received: July 26, 2019
Tax periods: July 31, 2015

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

You have not provided us any information to substantiate a change of the recently completed Income Tax Examination for the year ending July 31, 2015 that you agreed to. Additionally, IRC 6404(a) states that we cannot consider your request for audit reconsideration because there are no unpaid liabilities for the tax period shown above.

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0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201507 02 1
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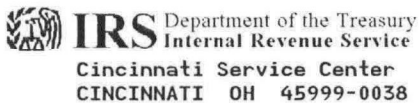
Thank you for your cooperation.

Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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023539

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Letter Number: LTR0916C

Letter Date : 2019-10-02

Tax Period : 201507

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Letter Number: LTR0916C

Letter Date : 2019-10-02

Tax Period : 201507

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In reply refer to: 0243404177
Oct. 02, 2019 LTR 916C 3
22-2407431 201607 02 1
00006774
BODC: LM

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HODGSON RUSS LLP
140 PEARL ST STE 100
BUFFALO NY 14202-4014

023538

Taxpayer identification number: 22-2407431
Kind of tax: Amended U.S. Corporatio
Amount of claims: \$ 43,615.00
Date claims received: July 18, 2019
Tax periods: July 31, 2016

Dear Taxpayer:

We can't process your claim for the tax periods listed above.

You have not provided us any information to substantiate a change of the recently completed Income Tax Examination for the year ending July 31, 2016 that you agreed to. Additionally, IRC 6404(a) states that we cannot consider your request for audit reconsideration because there are no unpaid liabilities for the tax period shown above.

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Oct. 02, 2019 LTR 916C 3
22-2407431 201607 02 1
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Sincerely yours,



Mia Sylve, Field Director
Accounts Management - Cincinnati

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Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201607

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Use for payments

Letter Number: LTR0916C
Letter Date : 2019-10-02
Tax Period : 201607

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